

OHIO AUDITOR OF STATE KEITH FABER

65 East State Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
800-282-0370

Board of Trustees
Sylvania Township
4927 North Holland-Sylvania Road
Sylvania, Ohio 43560

We have reviewed the *Independent Auditor's Report* of Sylvania Township, Lucas County, prepared by Julian & Grube, Inc., for the audit period January 1, 2023 through December 31, 2023. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them. In conjunction with the work performed by the Independent Public Accountant, the Auditor of State is issuing the following:

Finding for Recovery

Robert Austin was employed with the Sylvania Township Police Department. Mr. Austin requested and was approved for a change in health insurance coverage from Single to Employee plus Spouse beginning January 1, 2016. Mr. Austin was married in Las Vegas in November of 2014; however, he was still legally married to his first wife until May of 2015, therefore making his November 2014 marriage invalid under law. Mr. Austin's second wife was on his Township health insurance plan from January 1, 2016 through May 2, 2023, when he resigned.

Sylvania Township's health insurance plan is only available to legal spouses and dependents of the employee. Mr. Austin's second wife was not a legal spouse and therefore not entitled to health insurance under the Township's health insurance plan. Sylvania Township paid a total of \$134,862.16 for Employee plus Spouse premiums and health savings contributions from January 1, 2016 through May 2, 2023. Since the second spouse was not eligible for the health insurance plan, the Township should have only paid \$65,163.68 for Single premiums and health savings contributions from January 1, 2016 through May 2, 2023, resulting in an overpayment of \$69,698.48.

In accordance with the foregoing facts and pursuant to Ohio Rev. Code § 117.28, a Finding for Recovery for public monies illegally expended is hereby issued against Robert Austin, in the amount of \$69,698.48, and in favor of Sylvania Township's Police Fund in the amount of \$69,698.48.

Efficient • Effective • Transparent

EXHIBIT A - p.1

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Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. Sylvania Township is responsible for compliance with these laws and regulations.



Keith Faber
Auditor of State
Columbus, Ohio

September 25, 2024

OHIO AUDITOR OF STATE KEITH FABER



65 East State Street, Suite 1400
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
(800) 282-0370

October 11, 2024

Honorable John Borell
700 Adams St
Toledo, OH 43560

Sent via email to [JABorell@co.lucas.oh.us]

Re: Sylvania Township – Lucas County
Financial Audit ended December 31, 2023, Released October 8, 2024

Dear Attorney Borell:

During a recent audit of the above entity, public money or property was found to be subject to recovery under Ohio Rev. Code Section 117.28. Pursuant to that section, the officer receiving the certified copy of the audit report, as determined by Ohio Rev. Code Section 117.27, may institute civil action for recovery of the public money or property within one hundred twenty days after receiving the certified audit report.

Under Ohio Rev. Code Section 117.28, within one hundred and twenty days of receiving the certified audit report, you must notify the Attorney General in writing whether legal action has been taken and, if not, why legal action has not been taken. If you determine that you will not be pursuing collection on this claim, it is requested that you so advise the Attorney General as soon as practicable. You may contact the Attorney General's Collection Enforcement Division at 614-779-0105 or FindingsForRecovery@OhioAGO.gov.

In accordance with Ohio Rev. Code Section 117.28, a certified copy of the audit report is being forwarded to the Ohio Attorney General. Pursuant to Ohio Rev. Code Section 117.28 and 117.30, the Attorney General may bring an action on behalf of the public office. A copy of the specific Finding for Recovery language has been enclosed for your convenience. A certified copy of the audit report can be found on the Ohio Auditor of State's website:

https://ohioauditor.gov/auditsearch/Reports/2024/Sylvania_Township_2023_Lucas_FINAL.pdf

Thank you for your attention to this matter. If you have questions about the content or meaning of this communication, you may feel free to contact me.

Sincerely,

Keith Faber
Auditor of State

Nadia J. Wenrick
Chief Legal Counsel
(614) 728-7217

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Keith Faber
Auditor of State
Columbus, Ohio

September 25, 2024